



## Administrative Policy

<b>Title: Cell Phone Policy</b>				
Administered By: Administrative Services (Finance)				
New Policy No.	Issue Date (Last Revised)	Renumber Date	Department Head Approved	City Manager Approved
01200.004	01-18-11 (N/A)	01-03-17		


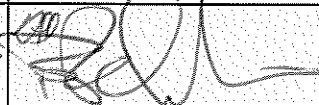
This Policy had been numbered Policy 300.19. Effective on the Renumber Date noted above, this Policy is hereby renumbered as the Policy Number noted above.

The latest version of the Policy is attached hereto and incorporated herein by reference.

Attachment: Policy 300.19  
 Issued: 01-18-11  
 Revised: N/A



## ADMINISTRATIVE POLICY

Policy: Cell Phone Policy					
Responsible Department: Finance					
Section No.	Policy No.	Issue Date	Revision Date	Dept. Head Approved	City Manager Approved
300	300.19	1-18-2011	N/A		

### ***POLICY***

The City takes the position for tax treatment, that if cell phones are provided to employees for business use, the value of any personal cell phone use is considered a “nontaxable de minimis”, (meaning that the value is so small as to make an accounting for it administratively impractical) fringe benefit, under the Internal Revenue Code (IRC) Section 132(a)(4) and 132(e).

This administrative policy is retroactive to January 1, 2010.